

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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HOUSE BILL 1232

Short Title: Sales Tax Exemption for Certain Coins. (Public)

Sponsors: Representative Samuelson (Primary Sponsor).

For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Banking, if favorable, Finance.

May 28, 2014

A BILL TO BE ENTITLED

AN ACT TO EXEMPT SALES OF GOLD AND SILVER COINS PRODUCED BY THE
UNITED STATES MINT FROM SALES TAX.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"§ 105-164.13. **Retail sales and use tax.**

The sale at retail and the use, storage, or consumption in this State of the following tangible personal property, digital property, and services are specifically exempted from the tax imposed by this Article:

...

(63) Sales of silver or gold bullion coins produced by the United States Mint."

SECTION 2. This act becomes effective July 1, 2014, and applies to sales made on or after that date.



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